

**Exhibit 1**

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Reduced and Reclassified Claims <sup>1</sup>											
Ref #	Name of Claimant	Affected Claim No.	Affected Ballot No.	Claim Amounts	503(b)(9) Administrative Priority Claim	Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reduction or Reclassification <sup>2</sup>
1.	Associated Materials, LLC	16603; 17582	182353801039955	Asserted Surviving	\$829,743.14 \$224,473.58				\$795,973.18 \$423,625.58	\$1,625,716.32 \$648,099.16	(i)(v)(vii)
2.	Bedz King LLC	*	182353801043280	Asserted Surviving	\$4,215.87 \$0.00				\$4,215.87 \$4,215.87	\$4,215.87 \$4,215.87	(v)
3.	Brother International Corporation	13892	182353801014110	Asserted Surviving	\$6,195.00 \$0.00				\$141,975.00 \$148,170.00	\$148,170.00 \$148,170.00	(vi)
4.	CAPARACHIN LAWRENCE, ROSA	11752	182353801042401	Asserted Surviving	\$1,294.65 \$0.00				\$1,294.65 \$0.00	\$1,294.65 \$0.00	(ix)
6.	E T BROWNE DRUG CO INC	9971	182353801015840	Asserted Surviving	\$20,228.34 \$0.00				\$39,326.88 \$0.00	\$59,555.22 \$0.00	(ii)
7.	FANTASIA ACCESSORIES LTD	11138	182353801016492	Asserted Surviving	\$43,007.75 \$28,974.91				\$177,675.63 \$177,675.63	\$220,683.38 \$206,650.54	(ii)(iii)
8.	First Alert, Inc.	14850; 15094; 15151; 15540; 15614; 15865	182353801042293	Asserted Surviving	\$114,836.16 \$19,018.74				\$333,402.57 \$123,402.19	\$448,238.73 \$142,420.93	(vii)
9.	GAINES, KANDI	*	182353801040227	Asserted Surviving	\$20,000.00 \$0.00				\$20,000.00 \$0.00	\$20,000.00 \$0.00	(ix)
10.	HASSAN, TONY M.	14421	182353801042991	Asserted Surviving	\$2,100.00 \$0.00				\$2,100.00 \$0.00	\$2,100.00 \$0.00	(ix)
11.	KING, ELAINE S	11279	182353801017650	Asserted Surviving	\$1,800.00 \$0.00				\$1,800.00 \$0.00	\$1,800.00 \$0.00	(ix)
12.	MCCOWAN, BETTY	*	182353801043403	Asserted Surviving	\$5,000.00 \$0.00				\$5,000.00 \$5,000.00	\$5,000.00 \$5,000.00	(v)
13.	MELTON, KORY	*	182353801041721	Asserted Surviving	\$800.00 \$0.00				\$800.00 \$0.00	\$800.00 \$0.00	(ix)
14.	Moran, Amanda	18869	182353801041784	Asserted Surviving	\$9,845.00 \$0.00			\$2,850.00 \$2,850.00	\$9,845.00 \$12,695.00	\$12,695.00 \$12,695.00	(v)
15.	NYL Holdings LLC	3051	182353801042040	Asserted Surviving	\$9,248.40 \$0.00				\$9,248.40 \$9,248.40	\$9,248.40 \$9,248.40	(vii)
16.	PERRY, DEWANDA L.	4151	182353801040584	Asserted Surviving	\$2,400.00 \$0.00			\$2,400.00 \$2,400.00	\$4,800.00 \$2,400.00	\$4,800.00 \$2,400.00	(ix)
17.	ROBINSON, JERRY L	19101	182353801041629	Asserted Surviving	\$10,000.00 \$0.00			\$10,000.00	\$20,000.00 \$0.00	\$20,000.00 \$0.00	(ix)
18.	SCOTT, LOUIS L	*	182353801042196	Asserted Surviving	Unliquidated \$0.00				Unliquidated \$0.00	Unliquidated \$0.00	(ix)
19.	STANDARD CONTAINER CO	*	182353801018962	Asserted Surviving	\$28,117.30 \$0.00				\$28,117.30 \$0.00	\$28,117.30 \$0.00	(ii)
21.	Toma, Jean	*	182353801018962	Asserted Surviving	\$1,298.00 \$0.00			\$12.98 \$12.98	\$1,298.00 \$1,310.98	\$1,310.98 \$1,310.98	(v)
22.	WARD, LAWRENCE O.	18157	182353801040989	Asserted Surviving	\$34,820.00 \$0.00				\$34,820.00 \$0.00	\$34,820.00 \$0.00	(ix)

\* Amount asserted to be disallowed subject to the Bar Date Order (as defined in the Objection)

<sup>1</sup> Asserted Claim amounts include any asserted unliquidated amounts.

<sup>2</sup> Corresponding reasons, as addressed in paragraph 9 of the Objection, are as follows

(i) Supporting documentation indicates that the invoices are non-Administrative Expense Claims;

(ii) The Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off;

(iii) The Debtors' books and records show a shortage or volume discrepancy for the invoices provided;

(iv) The Debtors' books and records show that invoices for claims for 503(b)(9) priority pertain to services not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code;

(v) The invoices provided by the Claimants are not supported by the Debtors' books and records;

(vi) Basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course

(vii) Supporting documentation was not provided for all or a portion of the Disputed Claim; and

(viii) The Disputed Claim was filed after the applicable date set forth in the Order Establishing Deadline to File Proofs of Claim and Procedures Relating Thereto, entered on February 22, 2019 (ECF No. 2676) (the "Bar Date Order")

(ix) The claim pertains to employee related claim and is non-Administrative Expense Claim